

Amendments to the Abstract

This Abstract listing will replace all prior versions in the application:

ABSTRACT

A memory device and the method for manufacturing the same is disclosed. The device ~~comprises~~ includes a first oxide layer on top of a substrate, a floating gate layer on top of the first oxide layer, and a second oxide layer over the floating gate layer, ~~wherein the~~ The second oxide layer and the floating gate layer have a first opening and a second opening respectively, ~~and wherein the width of~~ second opening is bigger than the width of the narrowest region of the first opening so that the floating gate layer is pulled back horizontally underneath the second oxide layer. A source region is in the substrate underneath the first oxide layer, and a third oxide layer fills in the first and second openings conforming to the contour thereof. ~~wherein the~~ The third oxide has a third opening to reach a portion of the source region. Further, a control gate material fills in the third opening.